

PricewaterhouseCoopers LLP (“RBAP”) IRS Form 5500 for plan year ending June 30, 2005.

3. Attached hereto as Exhibit 2 is a true and correct copy of the Order and Final Judgment in *Esden v. The Retirement Plan of First National Bank of Boston*, 97-CV-114-WKS (D. Vt.), Doc. 111, dated March 21, 2001.

4. Attached hereto as Exhibit 3 is a true and correct copy of U.S. Department Of Labor, Office of Inspector General, *PWBA Needs To Improve Oversight of Cash Balance Plan Lump Sum Distributions*, Report No. 09-02-001-12-121, March 29, 2002.

5. Attached hereto as Exhibit 4 is a true and correct copy of an excerpt from McGill *et al.*, *Fundamentals of Private Pensions* (Oxford, 8th ed. 2005), pertaining to normal retirement age.

6. Attached hereto as Exhibit 5 is a true and correct copy of Chapter 11 of Hubert V. Forcier, *Guide to Cash Balance Plans* (Aspen 2003 & 2005 Supp.).

7. Attached hereto as Exhibit 6 is a true and correct copy of the RBAP’s Summary Plan Description for 2004.

8. Attached hereto as Exhibit 7 is a true and correct copy of the RBAP’s Summary Plan Description for 2003.

9. Attached hereto as Exhibit 8 is a true and correct copy of the RBAP’s Summary Plan Description for 2005.

10. Attached hereto as Exhibit 9 is a true and correct copy of an unpublished opinion in *Hopkins v. Prudential Insur. Co. of America*, 1:05-cv-00713, Doc. 57 (N.D. Ill., May 15, 2006).

The foregoing statement is made under penalty of perjury and is true and correct to the best of my knowledge and belief.

/s/ Eli Gottesdiener
Eli Gottesdiener (EG 0111)

Dated: Brooklyn, New York
June 8, 2006